

GOVERNMENT OF TELANGANA
ABSTRACT

The Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) – Rationalization of late fee for delayed filing of return in **FORM GSTR-3B** based on turnovers and tax payable – Notification - Orders - Issued.

REVENUE (CT-II) DEPARTMENT

G.O.Ms.No. 70

Dated: 03-08-2021

Read the following:

1. G.O.Ms No. 16, Revenue (CT-II) Department, Dt. 13.02.2019.
2. G.O.Ms No. 81, Revenue (CT-II) Department, Dt. 21.07.2020.
3. G.O.Ms No. 17, Revenue (CT-II) Department, Dt. 05.02.2021.
4. Government of India, Ministry of Finance (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi Notification No. 09/2021, Central Tax, Dt. 01.05.2021.
5. Government of India, Ministry of Finance (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi Notification No. 19/2021, Central Tax, Dt. 01.06.2021.
6. From the Commissioner of Commercial Taxes, Telangana State,, Hyderabad, Lr No. CST's Ref No. A(1)/103/2017, Dt. 28-06-2021.

ORDER:-

The following Notification will be published in an Extra-ordinary issue of Telangana Gazette Dt. 03.08.2021.

NOTIFICATION

In exercise of the powers conferred by section 128 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the State Government, on the recommendations of the Council, hereby makes the following amendment in notification No. 76/2018-C.T., Dt. 31-12-2018 issued vide G.O.Ms No. 16, Revenue (CT-II) Department, Dt. 13-02-2019 and as amended subsequently from time to time, namely:–

In the said notification, after the seventh proviso, the following provisos shall be inserted namely: –

“Provided also that the amount of late fee payable under section 47 shall stand waived for the period as specified in column (4) of the Table given below, for the tax period as specified in the corresponding entry in column (3) of the said Table, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in **FORM GSTR-3B** by the due date, namely:–

Table

S. No.	Class of registered persons	Tax period	Condition
(1)	(2)	(3)	(4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	March, 2021, April, 2021 and May, 2021	Fifteen days from the due date of furnishing return

(PTO)

2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	March, 2021	Sixty days from the due date of furnishing return
		April, 2021	Forty-five days from the due date of furnishing return
		May, 2021	Thirty days from the due date of furnishing return
3.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	January-March, 2021	Sixty days from the due date of furnishing return.;"

Provided also that for the registered persons who failed to furnish the return in **FORM GSTR-3B** for the months /quarter of July, 2017 to April, 2021, by the due date but furnish the said return between the period from the 1st day of June, 2021 to the 31st day of August, 2021, the total amount of late fee under section 47 of the said Act, shall stand waived which is in excess of five hundred rupees:

Provided also that where the total amount of state tax payable in the said return is nil, the total amount of late fee under section 47 of the said Act shall stand waived which is in excess of two hundred and fifty rupees for the registered persons who failed to furnish the return in **FORM GSTR-3B** for the months / quarter of July, 2017 to April, 2021, by the due date but furnish the said return between the period from the 1st day of June, 2021 to the 31st day of August, 2021:

Provided also that the total amount of late fee payable under section 47 of the said Act for the tax period June, 2021 onwards or quarter ending June, 2021 onwards, as the case may be, shall stand waived which is in excess of an amount as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in **FORM GSTR-3B** by the due date, namely: —

Table

Sl. No.	Class of registered persons	Amount
(1)	(2)	(3)
1	Registered persons whose total amount of state tax payable in the said return is nil	Two hundred and fifty rupees
2	Registered persons having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year, other than those covered under S. No. 1	One thousand rupees
3	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees 5 crores in the preceding financial year, other than those covered under S. No. 1	Two thousand and five hundred rupees".

2. The 8th proviso inserted through this notification shall be deemed to have come into force with effect from 20th day of April, 2021.

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3. The 9th, 10th and 11th provisos inserted through this notification shall be deemed to have come into force with effect from 01st day of June, 2021.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**SOMESH KUMAR
CHIEF SECRETARY &
SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)
The Commissioner of State Tax, Telangana State, Hyderabad.
The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.
The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

Copy to:

The Accountant General, Telangana State, Hyderabad.
The Law (A) Department.
The Principal Secretary to Hon'ble Chief Minister(NR), Government of Telangana.
The P.S. to Special Chief Secretary to Government, Revenue (CT&Ex) Department.
Sf /Sc.

//FORWARDED :: BY ORDER//

SECTION OFFICER